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5 ORDINANCE NO. 93-30
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AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AMENDING ORDINANCE NO. 82-15, AS AMENDED BY ORDINANCES 85-6, 87-25, 88-43, 89-9, 90-24, 91-3, 91-23, 91-45, 92-9 and 92-36 WHICH PROVIDES FOR THE LEVYING OF A TOURIST DEVELOPMENT TAX PURSUANT TO THE "LOCAL OPTION TOURIST DEVELOPMENT ACT," SECTION 125.0104, FLORIDA STATUTES, BY PROVIDING FOR THE LEVY OF AN ADDITIONAL ONE PERCENT TAX; PROVIDING THAT THE ADDITIONAL TAX SHALL BE USED TO PAY DEBT SERVICE ON BONDS ISSUED TO FINANCE THE CONSTRUCTION, RECONSTRUCTION, OR RENOVATION OF PROFESSIONAL SPORTS FRANCHISE FACILITIES APPROVED BY RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS; ESTABLISHING A SUNSET DATE FOR THE LEVY OF THE ADDITIONAL TAX; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the "LOCAL OPTION TOURIST DEVELOPMENT ACT", Section 125.0104, Florida Statutes, the Board of County Commissioners of Palm Beach County, Florida, adopted Ordinance No. 82-15, which provided for the levy of a Tourist Development Tax ("Tax") and adopted a Tourist Development Plan ("Plan"), as approved by referendum; and

WHEREAS, the Board of County Commissioners has levied and imposed a Tax at the rate of three percent (3%) of each dollar and major fraction of each dollar of the total consideration charged for the lease or rental of living quarters or accommodations subject to the provisions of Section 125.0104, Florida Statutes; and

WHEREAS, Section 125.0104(3)(1), Florida Statutes, authorizes counties to levy up to an additional one percent (1%) Tax to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility; and

WHEREAS, the Board of County Commissioners desires to levy an additional one percent (1%) Tax to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of professional sports franchise facilities located in Palm Beach County which will further, advance and promote tourism to Palm Beach County; and

1 WHEREAS, the levy of the additional one percent (1%) Tax
2 authorized by Section 125.0104(3)(1), Florida Statutes, will be
3 countywide in its effect and will benefit all of Palm Beach County
4 by furthering, advancing and promoting tourism to Palm Beach
5 County.

6 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
7 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA that:

8 SECTION 1: Paragraph 1.01 of Section 1 of Ordinance No.
9 82-15, as amended by Ordinances 85-6, 87-25, 88-43, 89-90, 90-24,
10 91-3, 91-23, 91-45, 92-9, and 92-36 is hereby amended to read as
11 follows:

12 1.01 There is hereby levied and imposed a tourist
13 development tax throughout Palm Beach County, Florida at the rate
14 of one percent (1%) from the effective date of the levy hereof
15 increasing to two percent (2%) upon January 1, 1984, and increasing
16 to three percent (3%) upon February 1, 1989, and increasing to four
17 percent (4%) upon January 1, 1994, of each whole and major fraction
18 of each dollar of the total rental charged every person who rents,
19 leases, or lets for consideration any living quarters or
20 accommodations in any hotel, apartment, apartment hotel, motel,
21 resort motel, apartment, apartment motel, rooming house, mobile
22 home park, recreational vehicle park, or condominium for a term of
23 six (6) months or less, unless such living quarters or
24 accommodations are exempt according to the provisions of Chapter
25 212, Florida Statutes. When receipt of consideration is by way of
26 property other than money, the tax shall be levied and imposed on
27 the fair market value of such nonmonetary considerations.

28 SECTION 2: Paragraph 2.01 of Section 2 of Ordinance No.
29 82-15, as amended by Ordinances 85-6, 87-25, 88-43, 89-90, 90-24,
30 91-3, 91-23, 91-45, 92-9, and 92-36 is hereby amended to read as
31 follows:

32 SECTION 2. TOURIST DEVELOPMENT PLAN:

33 2.01 The tax revenues received pursuant to this
34 ordinance shall be used to fund the Palm Beach County Tourist
35 Development Plan, which is hereby adopted as follows:

TOURIST DEVELOPMENT PLAN

Under the provisions of the LOCAL OPTION TOURIST DEVELOPMENT ACT, a one percent (1%) tourist development tax will be levied throughout Palm Beach County beginning on the first day of the month following approval of the ordinance by referendum as provided by this ordinance, shall increase to two percent (2%) effective January 1, 1984, and shall increase to three percent (3%) effective February 1, 1989, and shall increase to four (4%) effective January 1, 1994.

(a) The following categories of use of the initial two percent (2%) tax are hereby set forth together with the percentage of the total amount of yearly revenues to be expended for or credited to each category:

CATEGORY A: Promote and advertise	<u>PERCENTAGE</u>
Palm Beach County tourism in the state and nationally and internationally including the provision of a convention and visitor's bureau.	70%
CATEGORY B: Provide for cultural and fine art entertainment, festivals, programs and activities which directly promote Palm Beach County tourism.	30%

(b) The following categories of use of the third one percent (1%) of the tax are hereby set forth together with the percentages of the total amounts of yearly revenue to be expended for or credited to each category:

CATEGORY C: Provide for beach improvement, maintenance, renourishment, restoration and erosion control with an emphasis on dune restoration where possible. PERCENTAGE 50%

CATEGORY E: Promote and advertise Palm Beach County tourism in the state, nationally and internationally. 25%

CATEGORY F: Provide for cultural 15%
(non-fine arts) programs which directly

1 promote Palm Beach County tourism.

2 CATEGORY G: Provide for sports

10%

3 events and to finance the construction

4 of a sports stadium, to be known as Blum

5 Stadium, which directly promotes Palm Beach

6 County tourism.

7 (c) The additional one percent (1%) tax effective

8 January 1, 1994 shall be used to pay the debt service on bonds

9 issued to finance the construction, reconstruction, or renovation

10 of professional sports franchise facilities in accordance with a

11 Tourist Development Plan for such facilities, approved by

12 resolution of the Board of County Commissioners, for the purpose of

13 advancing, promoting and furthering Palm Beach County tourism. The

14 professional sports franchise facilities identified in said Plan to

15 benefit from the levy of the additional one percent (1%) tax may be

16 amended by resolution of the Board of County Commissioners. This

17 additional levy shall sunset upon the retirement of all bonds

18 issued to pay the debt service for the purposes described in this

19 subparagraph (c).

20 (d) Ninety thousand dollars (\$90,000.00) of the revenues

21 previously allocated to Category A and held in reserve shall be

22 transferred to Category G to be used solely for expenses associated

23 with the promotion of Superbowl 95, a sports event. Any of the

24 funds allocated hereunder not expended by May 1, 1995 shall be

25 transferred back to Category A reserves.

26 (e) (e) The provision of Category G of subparagraph (b)

27 of this section authorizing the use of revenues to finance the

28 construction of a sports stadium shall sunset upon the retirement

29 of all debt incurred to finance the construction of Blum Stadium.

30 (e) (f) The additional fifteen percent (15%) credited to

31 Category E commencing February 1, 1991 shall be used to promote,

32 advertise and market Palm Beach County tourism. The additional

33 five percent (5%) credited to Category F commencing February 1,

34 shall be used solely for program expenditures and shall not be

35 used for administrative expenses. Category A and Category B grants

1 and all costs associated with the operation of the Convention and
2 Visitor's Bureau and the Visitor Information Center shall be
3 considered program expenditures.

4 (f) (g) In the event there are unexpended tax revenues
5 in an amount not greater than three hundred thousand dollars
6 (\$300,000.00) allocated to a category of use which has been
7 eliminated from the Tourist Development Plan, the Board of County
8 Commissioners may by resolution, approved by an affirmative vote of
9 the Board, identify special projects or uses authorized by Section
10 125.0104(5)(a), Florida Statutes, to be funded from the unexpended
11 revenues and shall include the approximate cost or tax revenues
12 allocated for each project or use.

13 (g) (h) There shall be an annual amount established for
14 administrative expenses which for each of the first two (2) years
15 shall not exceed one hundred and twenty-six thousand dollars
16 (\$126,000.00) and thereafter, shall not exceed nine percent (9%) of
17 the total Tourist Development Trust Fund budget. Administrative
18 expenses shall include administrative staff salaries, benefits,
19 administrative travel, indirect costs, and all costs of furnishing
20 and operating administrative offices whether paid directly or by
21 reimbursement.

22 SECTION 3. REPEALS OF LAWS IN CONFLICT

23 All local laws and ordinances applying to the
24 unincorporated area of Palm Beach County in conflict with any
25 provision of this ordinance are hereby repealed.

26 SECTION 4. SEVERABILITY

27 If any section, paragraph, sentence, clause, phrase, or
28 word of this ordinance is for any reason held by the Court to be
29 unconstitutional, inoperative or void, such holding shall not
30 affect the remainder of this ordinance.

31 SECTION 5. INCLUSION IN THE CODE OF LAWS AND ORDINANCES

32 The provisions of this ordinance shall become and be made
33 a part of the code of laws and ordinances of Palm Beach County,
34 Florida. The sections of the ordinance may be renumbered or
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1 relettered to accomplish such, and the word "ordinance" may be
2 changed to "section," "article," or any other appropriate word.

3 SECTION 6. EFFECTIVE DATE

4 A certified copy of this ordinance shall be filed with
5 the Secretary of State and furnished to the State of Florida
6 Department of Revenue by the Clerk within ten (10) days after its
7 approval. Thereafter, following receipt of acknowledgement by the
8 Secretary of State, this ordinance shall become effective upon
9 January 1, 1994.

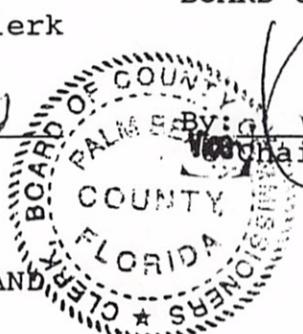
10 APPROVED AND ADOPTED by the Board of County Commissioners
11 of Palm Beach County, Florida, on the 19 day of October,
12 1993.

13 ATTEST:

14 PALM BEACH COUNTY, FLORIDA, BY ITS
15 BOARD OF COUNTY COMMISSIONERS

16 Dorothy H. Wilken, Clerk

17 By: Dorothy H. Wilken
18 Deputy Clerk



19 Chair

20 APPROVED AS TO FORM AND
21 LEGAL SUFFICIENCY

22 By: County Attorney

23
24 Acknowledgement by the Department of State of the State
25 of Florida, on this, the 27th day of October, 1993.

26 Acknowledgment from the Department of State received on
27 the 2nd day of November, 1993, at 10:17 a.m., filed in the
28 Office of the Clerk of the Board of County Commissioners of Palm
29 Beach County, Florida.

30
31 STATE OF FLORIDA, COUNTY OF PALM BEACH
32 I, DOROTHY H. WILKEN, ex-officio Clerk of the
33 Board of County Commissioners certify this to be a
34 true and correct copy of the original filed in my office
35 on 10/19/93.
36 DATED at West Palm Beach, FL on 11/3/93.
37 DOROTHY H. WILKEN, Clerk
38 By: Dorothy H. Wilken
39 Deputy Clerk
40 D.C.

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